

§ 1620.16 Computing percentage of basic pay.

When the employing authority computes a percentage of basic pay to determine the amount to be contributed to the Thrift Savings Fund, the rate of basic pay to be used must be the same as that used in computing any amount the individual is otherwise required to contribute to the Civil Service Retirement and Disability Fund as a condition for participating in the Civil Service Retirement System or the Federal Employees' Retirement System, as the case may be.

§ 1620.17 Retroactive employer and employee contributions.

(a) *Retroactive employer contributions.* An employing authority that has chosen to make employer contributions may make the employer contributions described in § 1620.12(b) on behalf of employees participating in the Federal Employees' Retirement System to the extent that neither the employing authority nor the Federal Government has already made these contributions. The employing authority must make these retroactive employer contributions in accordance with the procedure described in § 1620.37 of this part.

(b) *Retroactive employee contributions.* Employees participating in the Civil Service Retirement System or the Federal Employees' Retirement System shall be allowed to make, on a retroactive basis, all employee contributions for eligible periods of service with the employing authority unless these employees have already had the opportunity to make contributions for these periods of service. Retroactive employee contributions shall be made in accordance with the procedures described in § 1620.36 of this part.

§ 1620.18 Payment to the recordkeeper; notice.

(a) *Payment.* Employing authorities will make applicable employer contributions, if any, and employee contributions (deducted from the employee's actual pay) to the Board's Recordkeeper. At this time, the Recordkeeper is the National Finance Center, Department of Agriculture, New Orleans, Louisiana.

(b) *Notice.* Within 30 days from the date of the publication of this part, the Department of Agriculture must notify each employing authority concerning the applicability of these regulations to employees covered by § 1620.10 of this part.

§ 1620.19 Other regulations.

Employing authorities and individuals covered by § 1620.10 of this part are governed by the regulations in chapter VI, title 5, Code of Federal Regulations to the extent that those regulations are not inconsistent with this subpart.

Subpart C—Union Employees and Intergovernmental Personnel Act Employees

SOURCE: 53 FR 10039, Mar. 28, 1988, unless otherwise noted.

§ 1620.30 Scope.

This subpart applies to any individual participating in the Civil Service Retirement System or the Federal Employees' Retirement System who—

(a) Has entered on approved leave without pay to serve as a full-time officer or employee of an organization composed primarily of employees as defined by section 8331(1) or 8401(11) of title 5, United States Code; or

(b) Has been assigned, on an approved leave without pay basis, from a Federal agency to a State or local government under subchapter VI of chapter 33, title 5, United States Code.

§ 1620.31 Definitions.

As used in this subpart, the terms—

(a) *Employing authority* means any entity that employs an individual covered by § 1620.30 of this part and which has authority to make personnel compensation decisions for such employees; and

(b) *Participating* means that the employee (or employing authority on behalf of the employee) is paying contributions to the basic annuity under either the Civil Service Retirement System or the Federal Employees' Retirement System.

§ 1620.32 Contributions by employing authority.

(a) An employing authority, at its sole discretion, may choose to make employer contributions for individuals in its employ who are participating in the Federal Employees' Retirement System as if that authority were the individual's employing Federal agency under the provisions of 5 U.S.C. 8432(c).

(b) If an employing authority chooses to make employer contributions, such contributions may be made for any period of eligible service since January 1, 1984. These contributions consist of the automatic one percent contribution (5 U.S.C. 8432(c)(1)(A)) and the employer matching contribution (5 U.S.C. 8432(c)(2)) as well as contributions for periods of eligible service dating from April 1, 1987 and contributions for eligible service prior to April 1, 1987 (5 U.S.C. 8432(c)(1) (B) and (C), and 8432(c)(3)).

(c) An employing authority may only commence employer contributions or terminate employer contributions during a Thrift Savings Plan election period. The employing authority must provide all affected employees with a notice of this decision to commence or terminate employer contributions at least 45 days before the beginning of the applicable election period.

(d) An employing authority that has chosen to make employer contributions must treat all of its employees who are eligible to receive employer contributions in the same manner. If an employing authority chooses to provide employer make-up contributions, it must provide those contributions on behalf of an employee who has returned to his or her agency of record or transferred to another Federal agency without a break in service to the extent that they relate to his or her past service with such authority.

§ 1620.33 Deadline for employing authority to begin employee contributions.

An employing authority must allow an employee participating in the Civil Service Retirement System or the Federal Employees' Retirement System to begin making contributions no later than the pay period following its ac-

ceptance of the employee's election form.

§ 1620.34 Initial election period for employees.

Employees who are participating in the Civil Service Retirement System or the Federal Employees' Retirement System must be permitted to file an election form with the employing authority identifying the amount, if any, of their contribution to the Thrift Savings Plan at any time from the publication date of these regulations through June 30, 1988. Any employee who was eligible to participate in a prior election period, but was denied the opportunity to do so, must be given the opportunity to make any election which he or she could have otherwise made in 1987 or 1988.

[53 FR 10039, Mar. 28, 1988, as amended by 53 FR 17685, May 18, 1988]

§ 1620.35 Computing percentage of basic pay.

When the employing authority computes a percentage of basic pay to determine the amount to be contributed to the Thrift Savings Fund, the rate of basic pay to be used must be the same as that used in computing any amount that the individual involved is otherwise required to contribute to the Civil Service Retirement and Disability Fund as a condition for participating in the Civil Service Retirement System or the Federal Employees' Retirement System, as the case may be.

§ 1620.36 Employee make-up contributions.

(a) If the employee chooses, the employing authority must compute the amount of employee contributions for which the employee would have been eligible to make after April 1, 1987, from the employee's net payable salary according to a schedule of equal payments that the employee has agreed to. The employee must make this election within 30 days of the date that he or she is notified by the employing authority of the opportunity to schedule make-up payments, or forfeit the opportunity to do so. The employing authority may set a ceiling on the number of pay periods over which the